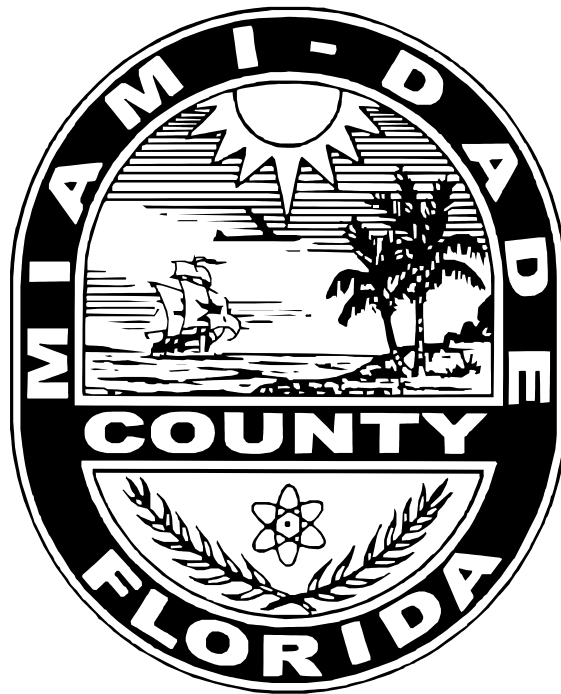


2004

**TAX COLLECTOR'S OFFICE
ESCROW TAX PROCEDURES**



MIAMI-DADE COUNTY, FLORIDA

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INTRODUCTION

Each year the Miami-Dade Tax Collector's Office provides an Escrow Tax Procedures Manual to inform all Tax Paying Agents (TPAs) of the requirements and deadlines affecting escrow payments.

According to Department of Revenue Rule 12D-13.021(6) the tax collector shall set forth the procedure to be used between his office, the financial institution and data processing. Financial institutions failing or refusing to comply with the tax collector's information requirements and deadline dates shall be in the same position as any other taxpayer receiving tax notices and paying taxes.

In the past, our staff and Miami-Dade's data processing staff have put forth every effort to assure that escrow payments are efficiently applied to property owners' accounts. To enhance this process, the Tax Collector's Office requires wire transfers for all payments more than \$50,000.

The Miami-Dade Tax Collector's Office strictly adheres to Florida Statute 213.755, **Payment of Taxes by Electronic Funds Transfer**. The statute reads as follows:

The executive director of the Department of Revenue shall have authority to require a taxpayer to remit taxes by electronic funds transfer where the taxpayer, including consolidated filers, is subject to tax and has paid that tax in the prior state fiscal year in amount of \$50,000 or more. A person required to remit a tax acting as a collection agent or dealer for the state shall nonetheless be considered the taxpayer.

Failure to comply with this payment procedure may result in the loss of the maximum discount rate.

Please become familiar with these guidelines because noncompliance may affect your payment discount. Remember, mortgage lenders may be liable if a property owner suffers a loss when the lender fails to pay property taxes to obtain the maximum tax discount available (Florida Statute 501.137).

IMPORTANT INFORMATION

- Please discard all prior year "Escrow Tax Procedures."
- Do not mail any items to the Post Office Box.
- The post office will X-ray all packages including those containing cartridges.
- If you would like cartridges sent by private courier, contact Control Unit Supervisor at 305-375-3787 and give your carrier name and account number. All transactions will be C.O.D.
- All new participants must be assigned a code number by the Control Unit Supervisor at 305-375-3787.
- Payments for delinquent taxes shall be in the form of cashier's check or money order and must be in the Tax Collector's Office on or before the last working day of the month for which payment is intended. Postmark is not applicable for delinquent taxes.
- Payments for delinquent taxes shall be addressed to:

Delinquent Real Estate Tax Unit
Miami-Dade County Tax Collector
140 West Flagler Street, 12th Floor
Miami, Florida 33130-1575

- TPA's are required to complete a cartridge transmittal form with all cartridges. The cartridge transmittal form, is on page 12 of the manual. You must also submit the wire transmittal form on page 13 of the manual prior to wiring any monies. Also note that the new account number on the form
- All procedural changes remain in effect for 2004. You must familiarize yourself with these procedures and adhere to the deadlines and requirements established in the manual because non-compliance will affect your payment discount.

**FAILURE TO ADHERE TO THESE PROCEDURES, DEADLINES AND
REQUIREMENTS AND TO SUBMIT READABLE DATA WILL RESULT IN
UNAPPLIED FUNDS AND A LOSS OF THE STATUTORY DISCOUNT**

NEW MUNICIPALITIES / ANNEXATION

In 2004 the City of Miami Gardens and the City of Doral are scheduled for incorporation. Some folios will annex to Hialeah, municipality 04 and Hialeah Gardens, municipality 27.

Due to incorporation or annexation, the municipality code (the first two (2) digits of these folios) will change. However, the eleven (11) other numbers of the folio will remain the same.

Example:

30-1234-567-8940 – old folio number

34-1234-567-8940 – new folio number (City of Miami Gardens)

35-1234-567-8940 – new folio number (City of Doral)

The affected folios may be downloaded from our www.miamidade.gov/taxcollector Select Property Taxes and then Tax Paying Agents.

All folios must be updated prior to producing your "A" cartridge. If any errors are found, an error report will be produced and mailed to the TPA. All error messages must be researched and corrected, prior to submitting the payment cartridge. To minimize the number of folios paid in error, it is the TPAs responsibility to purge all folios they are no longer responsible for paying.

2004

IMPORTANT DATES TO REMEMBER

- September 10, 2004** TPAs must deliver cartridge(s) "A" with real estate folio numbers for each parcel they are responsible for tax payment. (see Attachment 1, page 18).
- TPAs will receive an "A" cartridge error report if errors are found prior to creating "C" cartridge. Parcels with "invalid folio" numbers must be corrected. **Delete parcels with "no tax" and "quarterly" as noted.**
- After millages are set** TPAs will receive "B" cartridges with tax information for all parcels listed on current tax roll.
- November 19, 2004** TPAs must return "C" cartridge (positive payment cartridge) to the Miami-Dade County Tax Collector.
Do not include the same parcel on more than one "C" cartridge unless you notify us not to process the first "C" cartridge submitted. The "C" cartridge will contain the final list of parcels and payment amounts for which the TPAs assume responsibility (see Attachment 3, page 20).
- November 30, 2004** TPAs will be required to submit remittance transmittal form (page 13) with their payment to the Miami-Dade Tax Collector's Office, 140 West Flagler Street, 14th Floor, Miami, Florida 33130 to the attention of Control Unit Supervisor, with a copy faxed to the Accounting Unit Supervisor, by 4:30 p.m.
- March 16, 2005** Last date to submit additional payment cartridge(s).
- March 31, 2005** Last date to submit remittance transmittal form(s) (page 13) and payment(s) for additional cartridges.

CARTRIDGE PAYMENT PLAN

TPAs will receive information for November payments on cartridge ("B" Cartridge). As TPA payments are posted, a microfiche of the payments will be returned to the TPAs in their loan number order. Additional payment cartridges for the current month may be submitted by the third (3rd) Wednesday of the month through March. The remittance transmittal form (page 13) and payment must be received by the last day of the month.

- Each year the mortgagee is entitled to receive a statement of taxes showing the valuation, amount of taxes, discounts allowed, exemptions granted, etc. Florida Statutes require the tax collector to send notice to property owners showing all essential information and advising them that the actual information has been sent to the named escrow holder for payment.

REMEMBER: PURGE ACCOUNTS NO LONGER SERVICED.

- TPAs must submit computer generated 80 position records on cartridge. The "A" cartridge includes real estate information for each parcel that the TPA is responsible for paying. The "C" cartridge, a positive payment cartridge, should include an entry for every account the TPA intends to pay. A detailed procedural review has been supplied with this manual on page 9-11 and Attachments 1 - 3.
- TPAs who do not have the capability of generating cartridge data as specified in this manual must acquire the services of an independent service company.
- Cartridges received in different format or after the specified date will not be processed (see page 5).
- Cartridges must be delivered to:

Miami-Dade County Tax Collector's Office
Attention: Control Unit
140 West Flagler Street, 14th Floor
Miami, Florida 33130

- Cartridges received from TPAs must include a cartridge transmittal form (page 12) and contain the following:
 - A. Name of the organization.
 - B. TPA number assigned by the Tax Collectors Office.
 - C. Number of accounts included in the shipment.
 - D. Name and telephone number of person to be contacted for data processing questions.
 - E. Cartridge creation date.
- Multiple cartridges will be accepted, but TPA must identify each cartridge and submit cartridge transmittal form (page 12). It is recommended that the TPA submit and receive a single cartridge containing all of its TPA numbers.
- TPAs will receive “B” cartridge containing basic information on all real estate parcels in Miami-Dade County, plus the discounted amount for November, including first four (4) lines of legal descriptions and other miscellaneous information. A detailed procedural review has been supplied with this manual on pages 9 – 11 and Attachments 1 - 3.
- Do not include the same parcel on more than one “C” cartridge.
- Each parcel must be listed only once and for the full amount on “C” cartridge.
- If more than one TPA requests the same parcel number, it will be assigned to the first TPA that requested it. Although the parcel may be assigned to one TPA, any TPA may pay the taxes.
- Any cartridge received by the Tax Collector which cannot be processed must be corrected and replaced in a timely manner to avoid loss of discount.
- TPAs must follow the instructions in this procedures manual to ensure proper discount.

CARTRIDGE PAYMENT PLAN

PAYMENT INFORMATION

TPAs must return to the Miami-Dade County Tax Collector's Office the "C" cartridge (positive payment cartridge) which includes parcels to be paid with the November discount. All cartridges must be sent with a cartridge transmittal form (page 12).

- Wire remittance form (page 13) must be faxed to the Accounting Unit one day prior to electronic payment transfer.
- Wire transfers must be made to:

Wachovia Bank, NA
ABA #063-000-021
For Credit to Board of County Commissioners
Account #2000021652257
Attention: Miami-Dade County Tax Collector

- You must include the TPA number for funds to be identified and applied.
- All wire transfers must be received by the Miami-Dade County Tax Collector on or before November 30, 2004 at 4:30 p.m.
- After cartridge is processed, a list of errors, if any, will be produced and sent to the TPA. A refund will be issued for all rejected payments.
- Any payment that is received short of the amount due will be considered a "non-payment." The payment will be returned and may result in a loss of discount. If an original remittance is made by wire transfer, any shortage **must** also be made by wire transfer.
- Any check that is dishonored for insufficient or uncollected funds will be charged a service fee not to exceed the service fees authorized under F.S. 832.08(5) or 5 percent of the face amount of the check, draft or money order, whichever is greater, for collection of a dishonored check, draft, or other order for payment of money to a county official or agency." Florida Statutes 125.0105.
- After TPAs send their payment for the total amount due, microfiche receipts will be produced and sent to the TPA.

CARTRIDGE INSTRUCTIONS

Overall summary of the cartridges in the chronological order they are created:

Volume/Serial Number Description

"A" Cartridge McxxxA Initial cartridge sent to the Miami-Dade County Tax Collector by the TPA should have an entry for every parcel that the TPA represents (see Attachment 1, page 18).

"B" Cartridge McxxxB Cartridge created by Miami-Dade County will have an entry or tax information for every parcel in Miami-Dade County. (see Attachment 2, page 19).

"C" Cartridge McxxxC Positive payment "C" cartridge is sent to the Tax Collection Office by TPAs. This cartridge should have an entry for every parcel that the TPA intends to pay with the November discount. TPA should review "A" cartridge error / message report and make corrections, prior to submitting "C" cartridge to the Miami-Dade County Tax Collection Office (see Attachment 3, page 20).

NOTE: Once the "C" cartridge is received by Miami-Dade County, no deletions will be allowed. If corrections are necessary, arrangements must be made to replace the original "C" cartridge with an updated cartridge.

**PLEASE MAKE SURE THAT YOUR DATA SUPPORT
PERSONNEL ARE AWARE OF THESE REQUIREMENTS.**

The following are requirements for "A" and "C" cartridges received by Miami-Dade County Tax Collector.

- Each data record must be 80 positions in length (LRECL= 80). Blocksize must be 16,000. The record formats are defined in Attachment 1 (page 18) and Attachment 3 (page 20).
- Must be on a 3480 cartridge, 18-track, non-compressed (IBM parameter TRTCH=NOCOMP)
- Data must be EBCDIC.
- Cartridge must be Standard Label (SL). The data set name in the label must be Miami.dade.county.tax
- The end-of-file mark will be a standard OS (IBM) tape mark. If TPAs current computer configurations cannot generate OS standard end-of-file mark, indicate the end of the data with twenty 80-position records with the first twelve positions of each record containing: ENDbOFbFILEb. (b stands for "blank".)
- Must have no cartridge marks before the data. The first record must be user data, no header records.
- Must be accompanied by a completed cartridge transmittal form (page 12).
- Cartridges submitted must have an identifying outside label with the following:
 - name of the organization
 - creation date
 - serial number indicated as Ser-MCxxxA or Ser-MCxxxC. (xxx denotes the Tax Payer Agent Number)
 - must be identified as: original, replacement, second request, second payment, one-of-a-set, etc.
- Any servicing agency failing to comply with the above instructions will have the cartridge returned for correction, which will delay processing, and may result in a loss of discount.
- IMPORTANT: Servicing Agencies must sort their cartridges ("A" and "C") by the "Tax Payer Agent Number." See Attachments 1 and 3, pages 18 and 20.

Specifications of files received by TPAs: ("B" files).

1. An external label will bear a control number (format MCxxxB), the record count, and creation date.
2. Cartridges should be returned to Miami-Dade County after processing.
3. Standard "B" file will be a 3480 cartridge, 18-track, non-compressed, with a record length of 225 characters. (see Attachment 3, page 20 for record layout).
4. Special Option "B" file will have a record length of 915 on CD Rom, (see Attachment 4, pages 21 - 23).

Both types of "B" files will contain all parcels in Miami-Dade County. The estimate for 2004 is 760,000 parcels.

**MIAMI-DADE COUNTY TAX COLLECTOR
CARTRIDGE TRANSMITTAL FORM**

(This form must accompany all cartridges)

Date: _____

Participant: _____

Tax Paying Agent Number: _____

Service Company Number: _____

Liaison: _____

Direct Telephone Number (____)_____ Email Address _____

Select type of Cartridge: _____ ☐ Request A ☐ Payment C

Control Unit Supervisor
Miami-Dade County Tax Collector's Office
140 W. Flagler Street, 14th Floor
Miami Florida 33130

Cartridge external label....._____

Creation date....._____

Record count_____

*****COMMENTS*****

**MIAMI-DADE COUNTY TAX COLLECTOR
WIRE REMITTANCE TRANSMITTAL FORM**

(This form must be faxed one day prior to transfer of electronic payment)

Real Estate Accounting Unit
PHONE #: 305-375-5475
FAX #: 305-372-6364
Miami-Dade County Tax Collectors Office
140 West Flagler Street, 12th Floor
Miami, Florida 33130

Date: _____

Tax Paying Agent #: _____ Service Company #: _____

Company Name: _____

Contact Person: _____

Address: _____

Email Address: _____

Direct Phone Number (_____) Ext. _____ Fax # (_____) _____
Area Code Area Code

Type of Electronic Transfer: (Select one)
☐ ACH ☐ Wire ☐ In-house transfer

*If multiple transfers, indicate below amount of each transfer, number of items and the total.

1. \$	
AMOUNT	# OF ITEMS
3. \$	
AMOUNT	# OF ITEMS
5. \$	
AMOUNT	# OF ITEMS

2. \$	
AMOUNT	# OF ITEMS
4. \$	
AMOUNT	# OF ITEMS
6. \$	
AMOUNT	# OF ITEMS

On _____ the total amount of \$ _____ # _____ will
DATE TRANSFER TOTAL ITEMS TOTAL
be transferred from _____

BANK NAME

ABA #

CITY

STATE

The following information must appear on all electronic transfers

To: Wachovia Bank, NA

ABA #063-000-021

Account #2000021652257

For Credit to Board of County Commissioners

Attention: Miami-Dade County Tax Collector

From: Tax Paying Agent Number _____

**FAILURE TO COMPLETE AND SUBMIT THIS FORM
WILL RESULT IN UNAPPLIED FUNDS AND
A LOSS OF THE STATUTORY DISCOUNT**

1. SPECIAL OPTION "B"

To request the "Special Option B" follow the instructions on the request form below.

TPAs may request a complete copy of microfiche by following the instructions on the “Special Option” Request Form below. The fee for this option will be \$550.00.

Date: _____

Tax Paying Agent Number:

Company Name:

Contact Person:

[illegible]

Ship to: _____

Please mark (x) options being requested.

- () I would like _____ copies of complete Real Estate Tax Collection Roll on microfiche at a cost of \$550.00 each.
- () I would like to request the special option "B" file on CD Rom at a cost of \$310.00 each.

FEE SCHEDULE

Senate Bill 406 amending Section 119.07, Florida Statutes 1980, authorizes a reasonable charge in addition to the actual costs of duplication, for service of providing tax information.

ITEMS	TASK	CHARGE PER ITEM
_____	Microfilm Copy of Prior Year Tax Receipt (Folio number not provided by requester)	\$8.00
_____	Microfilm Copy of Prior Year Tax Receipt (Folio number provided by requestor)	\$5.00
_____	On-line Current or Delinquent Year Tax Receipt or Information Printout (Folio number not provided by requester other than property owner)	\$3.50
_____	On-line Current or Delinquent Year Tax Receipt or Information Printout (Folio number <u>provided</u> by requester other than property owner)	\$1.50
_____	Copy of Tax Roll Microfiche Page (Folio number not provided by requester)	\$4.50
_____	Copy of Tax Roll Microfiche Page (Folio number provided by requester)	\$2.00
_____	Property Folio Information	\$1.50
_____	Research Refund Fee	\$35.00
_____	Tax Collector's Certification (Murphy Land Act, F.S. 253.82)	\$100.00
_____	Multiple Tax Bills- First 50 Bills Per Year In Excess of 50 Bills	No Charge \$5.00 each
_____	Detailed Tax Deed Cost Breakdown (If requested by other than owner)	\$50.00 per certificate year

To expedite, remittance should be made payable to the Miami-Dade County Tax Collector and accompany your request. Please enclose a self-addressed stamped envelope.

If further clarification is needed, please call 305-375-2922.

PAID IN ERROR PROCEDURE

Due to the number of requests for reimbursements of erroneous payments and to assist you with the process, we have included the refund procedures established by the Florida Department of Revenue.

Refund requests for erroneous tax payments must be made within 24 months of the date of the erroneous payment and prior to any transfer of the assessed property to a third party.

Florida Statute, Section 197.182(1)(a) 4., provides that a refund may be in order when a payment has been made in error by a taxpayer to the Tax Collector. The party seeking a refund must make demand for the reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid. The demand for reimbursement from the owner of the property shall be sent by certified mail, return receipt requested, and a copy thereof shall be sent to the Tax Collector.

If the owner of the property on which the taxes were erroneously paid reimburses the taxpayer, the taxpayer shall forward the original paid receipt to the owner of the property and submit proof of reimbursement to the Tax Collector.

If the reimbursement is not received from the property owner within 45 days of the demand, the Tax Collector is authorized to make the refund.

In order to process your refund, please submit the following:

- Application for refund of ad valorem taxes form DR-462 (page 17). Form must be filled out completely and notarized.
- Proof of payment in the form of the front and back copy of the canceled check tendered in payment.
- Copy of the certified letter described above and original certified receipt.

Please mail above mentioned proof to: The Miami-Dade County Tax Collector, Attention: Control Unit, at the address shown. Failure to submit any of the aforementioned documents will result in a delay of processing.



APPLICATION FOR REFUND OF AD VALOREM TAXES

State of Florida

County of _____

Pursuant to Section 197.182 Florida Statutes,

_____ of _____
(Payee) (Mailing Address)

hereby makes application to the County Tax Collector for refund of \$ _____ for the tax year _____ of
(Amount)
moneys paid to the County Tax Collector and as justification therefor present the following facts: (State specific reason for
refund - See attachments.)

Under penalties of perjury, I declare that I have read the foregoing Application for Refund of Ad Valorem
Taxes and that the facts stated in it are true. If prepared by someone other than the Taxpayer, his/her
declaration is based on all information of which he/she has knowledge.

Signature and Title
Applicant Payee

Date

Submitted by:

Tax Collector _____ on _____
(Signature)

County of _____ Florida.
(County)

Parcel # _____

Check No.: _____

Date: _____

Page/Line _____

Approved By: _____

ATTACHMENT 1

FILE DESCRIPTION FOR THE "A" CARTRIDGE LOGICAL RECORD LENGTH = 80

POSITIONS	DESCRIPTIONS	
1 - 2	Municipality	Picture 9(2)
3 - 13	Folio/Parcel Number	Picture 9(11)
14 - 25	Account Number assigned by TPA	Picture X(12)
26 - 28	Tax Payer Agent Number assigned by Tax Collector	Picture 9(3)
29 - 31	Service Company Number (if any)	Picture 9(3)
32 - 80	Blank	Picture X(49)

NOTE: Account number will be assigned by the TPA. Fill unused account number field positions with zeroes. Tax Payer Agent number will be assigned by the Tax Collector's Office.

ATTENTION: Servicing agencies must put their service company number in the "Service Company Number" field. A TPA producing its own cartridge should put 000 in this field.

ATTACHMENT 2

FILE DESCRIPTION FOR THE "B" CARTRIDGE LOGICAL RECORD LENGTH = 225

POSITIONS	DESCRIPTIONS	
1 - 2	Municipality	Picture 9(2)
3 - 13	Parcel/Folio	Picture 9(11)
14 - 25	Account Number (Original Account)	Picture X(12)
26 - 28	Tax Payer Agent Number	Picture 9(3)
29 - 37	Total Value	Picture 9(9)
38 - 42	Homestead Exemption	Picture 9(5)
43 - 47	County Senior Exemption	Picture 9(5)
48 - 52	City Senior Exemption	Picture 9(5)
53 - 61	Exemption for Agricultural, Education, Paraplegic, Religious, etc. (total state exempt)	Picture 9(9)
62 - 66	Widow Exemption	Picture 9(5)
67 - 71	Veteran Exemption	Picture 9(5)
72 - 76	Disabled Exemption	Picture 9(5)
77- 81	Blind Exemption	Picture 9(5)
82 - 92	Discounted Amount for November	Picture 9(9)v99
93 - 125	First Line of Legal Description	Picture X(33)
126- 158	Second Line of Legal Description	Picture X(33)
159 - 191	Third Line of Legal Description	Picture X(33)
192 - 224	Fourth Line of Legal Description	Picture X(33)
225	Filler Blank	Picture X(1)

ATTACHMENT 3

FILE DESCRIPTION FOR THE "C" CARTRIDGE LOGICAL RECORD LENGTH = 80

POSITIONS	DESCRIPTIONS	
-----------	--------------	--

1 - 2	Municipality	Picture 9(2)
3 - 13	Parcel/Folio	Picture 9(11)
14 - 25	Account Number	Picture X(12)
26 - 28	Tax Payer Agent Number	Picture 9(3)
29 - 39	Discounted Amount for November	Picture 9(9)V99
40 - 42	Service Company Number (if any)	Picture 9(3)
43 - 80	Blank	Picture X(38)

NOTE : Account number will be assigned by the TPA. Fill unused account number field positions with zeroes. Tax Payer Agent number will be assigned by the Tax Collector's Office.

ATTENTION: Servicing agencies must put their service company number in the "Service Company Number" field. A TPA producing its own cartridge should put 000 in this field.

ATTACHMENT 4

FILE DESCRIPTION FOR SPECIAL OPTION "B" OR TAX MASTER FILE CARTRIDGE

LOGICAL RECORD LENGTH = 915

POSITIONS DESCRIPTIONS

1- 1	History indicator: 0 = no history 1 = one or more histories	Picture 9
2- 2	Quarterly indicator: 0 = folio not in quarterly plan 1 = folio in quarterly plan	Picture 9
3 - 4	Municipality	Picture 9(2)
5 - 15	Folio/parcel number	Picture 9(11)
16 - 17	Folio status: 01 = open 02 = paid 03 = no tax 04 = paid with refund due 05 = balance due 06 = no tax with refunds due 07 = gone to certificate in delinquent system	Picture 9(2)
18-21	Millage code	Picture 9(4)
22-23	State exempt code:	Picture 9(2)
24-56	Property address (location address) ** undeveloped land shows blanks	Picture X(33)
57-69	Total value: value of property	Picture 9(13)
70-82	Base nonexempt: ** Total value minus all exemptions EXCEPT the senior exemption	Picture 9(13)
83-95	Total state exempt	Picture 9(13)
96-108	City taxes	Picture 9(11)V99
109-121	County taxes	Picture 9(11)V99
122-130	Returned check fee	Picture 9(7)V99
131-131	Advertising information N = can be advertised L = cannot be advertised, legal action R = cannot be advertised, restraining order P = cannot be advertised, VAB pending	Picture X(1)
132-132	Defer flag: N = taxes are not deferred Y = taxes are deferred	Picture X

ATTACHMENT 4 (Cont).

133-133	Delinquent flag: N = no prior years taxes due Y = prior years taxes due	Picture X
134-142	Advertising number	Picture 9(9)
143-154	Mortgage loan number	Picture X(12)
155-157	Mortgage company number	Picture 9(3)
158-162	Widow exemption amount	Picture 9(5)
163-167	Municipal Senior exemption amount	Picture 9(5)
168-172	County Senior exemption amount	Picture 9(5)
173-177	Veteran exemption amount	Picture 9(5)
178-182	Disable exemption amount	Picture 9(5)
183-187	Homestead exemption amount	Picture 9(5)
188-483	Special districts data occurs 8 times Special district code D = people mover G = guard L = streetlight M = landscape T = garbage and trash F = Municipality non-ad valorem district	Picture X
	Special district number	Picture 9(5)
	Special district rate	Picture 9(5)V9(4)
	Special district footage or units	Picture 9(9)V99
	Special district amount due as of March	Picture S9(9)V99
484-615	WRS districts data occurs 3 times WRS district code W = water R = road S = sewer	Picture X
	WRS district number	Picture 9(3)
	WRS lien status 01 = installment not paid 02 = installment and real estate taxes paid 03 = installment paid (does not include R/E taxes) 04 = paid off 05 = deleted 06 = no service 07 = tax certificate (current tax year)	Picture 9(2)

ATTACHMENT 4 (Cont.)

	08 = installment & additional principal paid	
	09 = tax certificate (previous tax year)	
	10 = no service previous year	
	WRS lien footage	Picture 9(9)V99
	WRS lien installment due	Picture 9(9)V99
	WRS lien interest due	
	as of November	Picture 9(5)V99
	WRS lien monthly interest	
	based on principal balance	Picture 9(7)V99
	Name and address information	(4 lines)
616-648	Line 1	Picture X(33)
649-681	Line 2	Picture X(33)
682-714	Line 3	Picture X(33)
715-747	Line 4	
	First 4 Lines of Legal	Picture X(33)
748-780	Legal 1	Picture X(33)
781-813	Legal 2	Picture X(33)
814-846	Legal 3	Picture X(33)
847-879	Legal 4	Picture X(33)
880-890	Discounted amount for November	Picture 9(9)V99
	Note: After November 1, this field will contain zeroes.	
891-891	Back Assessment/Enterprise/Historical	Picture X
	Abatement Indicator	
	"Y" indicates Back Assessment or Enterprise	
892-904	B/E Parent Folio	Picture 9(13)
	If zero, this folio is the parent to a Back Assess/Enterprise folio	
	If not zero, this is the Back Assess/Enterprise to parent in position 892.	
905-910	System cash date (YYMMDD)	Picture X(6)
	**This is not the cash date of this folio, it is the Last Day of Cash applied to the system. It exists in every record no matter how you manipulate the file, it is in the first record you read	
911-915	Blind Exemption	Picture9(5)

ATTACHMENT 5

REAL ESTATE TAX CALCULATION

Please refer to file description for field placement

MARCH AMOUNT:

- + City taxes (Position 96-108)
- + County taxes (position 109-121)
- + Special districts amount due (Position 188-483) (*)
- + Water and Road and Sewer amount due (position 484-615) (**)
- + Miscellaneous fee (position 122-130)

NOTE: The Water and Road and Sewer amount due is calculated as follows: =WRS lien installment due

- + WRS lien interest due as of November
- + WRS lien monthly interest X 4 (Dec., Jan, Feb., March)

(*) The special districts include the waste fees. There could be up to eight special districts attached to one folio.

(**) There could be up to three WRS improvement districts attached to one folio.

NOVEMBER THROUGH FEBRUARY AMOUNTS:

1. The allowed discounts (Nov. = 4%, Dec. = 3%, Jan. = 2%, and Feb. = 1%) will be applied to the sum of:

- a. City taxes
- b. County taxes + special districts
- c. WRS installment amount due.

(If you use 4%, you have to calculate it and then subtract, instead, use the reverse and multiply by 96%)

2. Compute amount due = ((a + b + c) discounted
+ WRS

lien interest due as of November +

(WRS lien monthly interest X number of months*)
+ miscellaneous fee (position 95-97).

*(November = 0, December = 1, January = 2, February = 3, March = 4)

ATTACHMENT 5 (CONT)

NOTE: Be careful not to discount the interest on the WRS. You **CANNOT** just apply the discount to the March total.

APRIL THROUGH SEPTEMBER AMOUNTS:

1. The penalty interest (April = 3%, May = 3%, June = 4.5%, July = 6%, August = 7.5%, September = 9%) will be applied to the sum of:
 - a. City taxes
 - b. County taxes + special districts
 - c. WRS installment amount due.
2. Compute amount due = $((a + b + c) + \text{interest})$
 - + WRS lien interest due as of November +
 - (WRS lien monthly interest X number of months*)
 - + miscellaneous fee (position 95-97).

*(April = 5, May = 6, June = 7, July = 8, August = 9, September = 10)

NOTE: Be careful not to add penalty interest to the interest on the WRS.
You **CANNOT** just apply the penalty and interest to the March total.

**MIAMI-DADE COUNTY
TELEPHONE/FAX CONTACTS**

Miami-Dade County website: www.miamidade.gov

Miami-Dade Tax Collector website: www.miamidade.gov/taxcollector

Tax Collector Telephone Numbers:

Tax Information	305-270-4916
Control Unit	305-375-3787
Control Fax	305-375-4601
Accounting Unit	305-375-5475
Accounting Fax	305-372-6364
Real Estate Mail Processing Unit	305-375-4676
Real Estate Mail Processing Unit Fax	305-375-5591

ETSD

For Data Processing questions only	305-275-7610
Data Processing Fax	305-596-8644
Public Access System	305-596-8810
Public Access Fax	305-596-8072

Public Access includes a dial-up system available through your personal computer and/or requests for any data files other than those specifically mentioned in this manual.